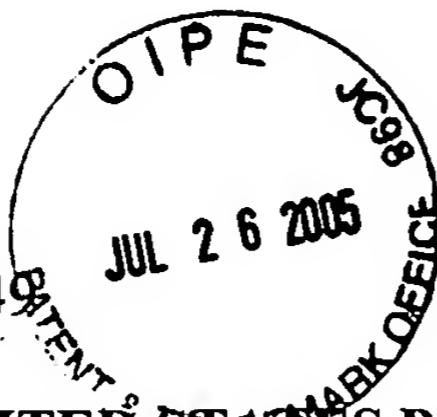


Docket No.: 062758-0049



PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
Shigeru TANAKA, et al. : Confirmation Number: 6564
Application No.: 10/629,681 : Group Art Unit: 1755
Filed: July 30, 2003 : Examiner: Group, Karl E.
For: ALUMINUM NITRIDE SINTERED BODY AND SUBSTRATE FOR ELECTRONIC
DEVICES

**COMMENTS RESPONSIVE TO STATEMENT OF
REASONS FOR ALLOWANCE
UNDER 37 C.F.R. § 104(e)**

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

A Statement of Reasons for Allowance accompanied the May 10, 2005 Notice of Allowability regarding the above-identified application. Entry of that Statement into the record should not be construed as any agreement with or acquiescence by Applicants in the stated reasoning.

The Statement sets forth a single rationale for patentability with respect to all of the allowed claims, which effectively overlooks differences as to language and scope. It is submitted that each claim is independently patentable in its own right, not just for one general reason as suggested by the Statement.

The patentable claim language and Applicants' positions on patentability are already on record in this matter. The Statement should not be viewed as suggesting any claim interpretation

or estoppel, particularly to the extent if any that the Statement may differ from the proper claim construction or from Applicants' positions on patentability.

It is respectfully submitted that the allowed claims should be entitled to the broadest reasonable interpretation and to the broadest range of equivalents that are appropriate in light of the language of the claims, the supporting disclosure and Applicants' prosecution of the claims, without reference to the Statement of Reasons for Allowance.

To the extent necessary, if any, a petition for an extension of time under 37 C.F.R. § 1.136 hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 500417 and please credit any excess fees to such deposit account.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP



Keith E. George
Registration No. 34,111

600 13th Street, N.W.
Washington, DC 20005-3096
Phone: 202.756.8000 KEG:MWE
Facsimile: 202.756.8087
Date: July 27, 2005

**Please recognize our Customer No. 20277
as our correspondence address.**